

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION OF THE  
KINGDOM OF DENMARK (SKAT) TAX REFUND  
LITIGATION

USDC SDNY
DOCUMENT
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18-md-2865 (LAK)

This paper applies to: All Cases

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**PRETRIAL ORDER NO. 44**  
(Future Proceedings)

LEWIS A. KAPLAN, *District Judge*.

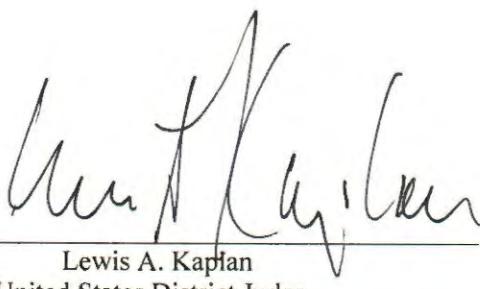
In view of the completion of Trial 1 and the occurrence of a number of settlements, it is appropriate to consider (1) trials or other disposition of (a) the few remaining defendants named in the Trial 1 cases but excluded from the recent trial, and (b) the remaining cases that were filed in this district but not included in Trial 1, as well as (2) whether and to what extent rulings made in the Trial 1 cases should be applied in subsequent proceedings, and (3) the pending remand motions. Accordingly, the Court will hold a conference on March 5, 2025 at 2:15 pm with respect to these and perhaps other matters:

**1. Additional Trials.** For the parties' guidance, the Court's preliminary view, subject to hearing the views of the parties, is to set two more trials, one dealing with the remaining Solo Capital-related cases and the other with ED&F-related cases. Trial 2 (Solo Capital-related) would be a consolidated trial of (1) those parties named as defendants in some Trial 1 cases but who were excluded from that trial,<sup>1</sup> and (2) the twenty-two cases included in SKAT's proposed cases for Trial 2.<sup>2</sup> Trial 3 (ED&F-related) would be a consolidated trial of the five cases included in SKAT's proposed Trial 3.<sup>3</sup>

**2. Settlement.** The Court again will refer the parties to Magistrate Judge Lehrburger for settlement discussions.

SO ORDERED.

Dated: February 19, 2025



Lewis A. Kaplan  
United States District Judge

<sup>1</sup>

Those parties are listed in Dkt 954, at 9-16 (right column).

<sup>2</sup>

Those cases are listed in Dkt 948, at 16-17

<sup>3</sup>

*Id.* at 17-18.